

Amendments to the Specification:

Please replace the paragraph beginning at page 12, line 20 with the following amended paragraph:

-- A method for manufacturing circuit devices of the preferred embodiments comprises: a step for preparing a laminated plate by laminating a first conductive film 11 and a second conductive film 12 via a third conductive film 13; a step for forming a conductive wiring layer 11A by etching the first conductive film 11 into a desirable pattern; a step for removing the third conductive film 13 by use of said conductive film by use of the conductive wiring layer 11A as a mask; a step for covering front-surface portions of the second conductive film 12 exposed by removing the third conductive film 13, end faces the conductive wiring layer 11A and of the third conductive film 13 with an insulating layer 15; a step for partially exposing the conductive wiring layer 11A by removing a part of the insulating layer 15; a step for fixedly fitting semiconductor elements onto the insulating layer and electrically connecting the semiconductor elements 19 with the conductive wiring layer ~~22~~ 11A; a step for covering the semiconductor elements with a sealing resin layer; a step for removing the second conductive film 12 to expose the third conductive film 13 on the rear surface; and a step for forming external electrodes 24 at desirable positions of the third conductive film 13. Such respective steps will be described in the following. --

Please replace the Abstract at page 33 with the following amended Abstract:

--Conventionally, semiconductor devices wherein a flexible sheet with a conductive pattern was employed as a supporting substrate, a semiconductor element was mounted thereon, and the ensemble was molded have been developed. In this case, problems occur that a multilayer wiring structure cannot be formed and warping of the insulating resin sheet in the manufacturing process is prominent. In order to solve these problems, a laminated plate (10) in which a thin first conductive film (11) and a thick second conductive film (12) have been

laminated via a third conductive film (13) is used. In a step for forming a conductive wiring layer (11A) by etching the first conductive film (11), etching depth can be controlled by stopping etching at the third conductive film (13). Accordingly, forming the first conductive film (11) to be thin makes it possible to form the conductive wiring layer (11A) into a fine pattern. --